IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-12-2007

CORAM

THE HON'BLE MR.JUSTICE M.JAICHANDREN

W.P.No.6768 of 1999

K.Rajendran .. Petitioner.

Versus

1.The State of Tamil Nadu,
rep. by its Secretary to Government
Revenue Department,
Fort St.George, Chennai-9.

2.The Inspector General of Registration,
Santhome High Road, Mylapore,
Chennai-4.

3.The Sub Registrar,
Mela Karur, Karur District. .. Respondents.

Prayer: This writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records relating to the order of the third respondent, dated 22.9.1998, in Na.Ka.No.615/1998 and quash the same.

For Petitioner : Mr.R.Saravanakumar

For Respondents : Mr.V.Manoharan
Government Advocate

O R D E R

Heard Mr.R.Saravanakumar, the learned counsel appearing for the petitioner and Mr.V.Manoharan, the learned Government Advocate appearing for the respondents.

2. It is stated that the petitioner had purchased a property with an extent of 8.94 acres situate at Parasalai Village, Neiyatrinkarai Taluk, in the State of Kerala and an extent of 2 acres and 26.5 cents in Andan Koil Village, Karur Taluk in the State of Tamil Nadu by a sale deed, registered as Document No.10289 of 1993 in the Sub Registrar Office, Parasalai, Trivandrum District in the State of Kerala. Even though all the formalities for the registration had

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been completed in accordance with the provisions of law, the third respondent had issued the impugned order, dated 22.9.98, under Section 19-B of the Indian Stamp Act, demanding the difference in Stamp Duty of Rs.16,578/- in respect of the document, which had been registered in the Sub Registrar Office, Parasalai, Trivandrum District in the state of Kerala, fixing the market value of the property to be Rs.1,49,490/-. In such circumstances, the present writ petition has been filed, invoking Article 226 of the Constitution of India.

3. The main contention raised by the learned counsel appearing on behalf of the petitioner in the present writ petition is that Section 19-B of the Indian Stamp Act, inserted by the Tamil Nadu Amendment Act 43 of 1992 and the impugned notice, dated 22.9.1998, issued by the third respondent in Na.Ka.No.615/98, in accordance with the said Section, are unconstitutional, ultravires and invalid in the eye of law.

4. At this stage of the hearing of the writ petition, it was pointed out that several orders have been passed by this Court, upholding the validity of Section 19-B of the Indian Stamp Act, which was inserted by the Tamil Nadu Amendment Act 43 of 1992. One such order, dated 01.12.2006, made in W.P.No.6998 of 1996, has been placed before this court.

5. In view of the orders passed by this Court, upholding the validity of Section 19-B of the Indian Stamp Act, which was inserted by the Tamil Nadu Amendment Act 43 of 1992, the writ petition stands dismissed. No costs.

Csh

Sd/-
Asst. Registrar.

/true copy/

Sub Asst. Registrar.

To

1. The Secretary to Government
State of Tamil Nadu,
Revenue Department,
Fort St.George, Chennai-9.

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2.The Inspector General of Registration,
Santhome High Road, Mylapore,
Chennai-4.

3.The Sub Registrar,
Mela Karur,
Karur District.

1 cc to Mr.B.Saravanan, Advocate, SR.71756

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